

1                                   **WAGANAKISING ODAWAK STATUTE**  
2                                   **OFFICE OF FINANCE AND REVENUE**

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5   **SECTION I.           PURPOSE**  
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7           The purpose of this Statute is to establish the Office of Finance and Revenue under the  
8 Little Traverse Bay Bands of Odawa Indians Legislative Branch and repeals and replaces Office  
9 of the Treasury, WOS 2011-013.  
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12   **SECTION II.       DEFINITIONS**  
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14   **A.**    “Appropriation and Finance Committee” means the Tribal Council committee established  
15 by Statue.  
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17   **B.**    “Legislative Branch” or “Tribal Council” means the elected body created under Article  
18 VII of the Little Traverse Bay Bands of Odawa Indians Tribal Constitution.  
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20   **C.**    “LTBB” or “Tribe” means the Little Traverse Bay Bands of Odawa Indians or the  
21 Waganakising Odawa.  
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24   **SECTION III.      AUTHORITY AND DUTIES**  
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26   **A.**    The Office of Finance and Revenue shall have the authority and duty to provide Tribal  
27 Council professional financial advice regarding revenue, appropriation of funds, budget process,  
28 including but not limited to the following:  
29

30           **1.**    Assist Tribal Council with the raising of revenue by analyzing potential economic  
31 development activities, including taxes and fee structures, as directed by Tribal Council.  
32

33           **2.**    Assist Tribal Council in the development of policies for receiving grants,  
34 donations or any other funding in accordance with the Constitution.  
35

- 1       **3.**     Assist Tribal Council in identifying all funding sources, overseeing cash liquidity  
2       for current and future obligations, long range forecasting of economic revenues,  
3       investments, indirect cost and other cost allocation plans, and budget formulation  
4       processes including prepare budget forecasting.  
5
- 6       **4.**     Review of check registry for possible fraud and/or misappropriation of assets of  
7       the LTBB.  
8
- 9       **5.**     Advises Tribal Council on the Tribe's financial stability, liquidity and growth  
10      assessing current revenue trends and expenses.  
11
- 12      **6.**     Updates Tribal Council on general economic, business and financial trends and  
13      conditions and their potential impact on the Tribe's operations including forecasts of  
14      revenue, expense and cash flow projections.  
15
- 16      **7.**     Prepares financial impact statements on pending legislation.  
17
- 18      **8.**     Reviews and analyzes Tribally Chartered Corporations and gaming financial  
19      records.  
20
- 21      **9.**     Assist Tribal Council with the development of spending priorities.  
22
- 23      **10.**    Assist Tribal Council in approving an Independent Auditor.  
24
- 25      **11.**    Assist Tribal Council in developing policies that meet acceptable auditing  
26      standards.  
27
- 28      **12.**    Coordinate and prepare the annual capital and operating budgets.  
29
- 30      **13.**    Assist Tribal Council and the Accounting Department with the indirect cost  
31      proposal.  
32
- 33      **14.**    Assist Tribal Council with the budget formulation process.  
34
- 35
- 36      **15.**    Prepare various labor analysis reports.  
37

1       **16.** Assist Tribal Council in research and development of new ideas, concepts or  
2 applications that would enhance financial and operational efficiency of the Tribe and/or  
3 its enterprises.  
4

5       **17.** Monitors on-going projects for budget variances and return on investment.  
6

7       **18.** Assist Tribal Council in the analysis of marketing, financial and business plans.  
8

9       **19.** Support Tribal Council's planning and decision-making by identifying,  
10 maintaining, and evaluating information; and recommending actions.  
11

12       **20.** Assist Tribal Council in developing analysis tools that evaluate monthly financial  
13 performance, comparing actual results to forecasts and budgets as well as trend analysis.  
14

15       **21.** Provide analysis for capital expenditure decisions.  
16

17       **22.** Identify grant programs related to economic development and revenue generation  
18 opportunities.  
19

20 **B.** The Office of Finance and Revenue shall have the authority to receive all financial  
21 records of the Tribe and related LTBB entities, enterprises, chartered corporations, departments,  
22 divisions, commissions, board, committees, programs, grants and contractors. The requested  
23 records shall be made available with all due diligence.  
24

25 **C.** The Office of Finance and Revenue shall have the authority to request information  
26 related to finances from LTBB entities, enterprises, chartered corporations, departments,  
27 divisions, commissions, board, committees, programs, grants and contractors. The requested  
28 information shall be made available with all due diligence.  
29

30 **D.** Establish and maintain all necessary liaison and communication with the officials of the  
31 Tribe and related LTBB entities, enterprises, chartered corporations, departments, divisions,  
32 commissions, boards, committees, programs, grants and contractors, and state and federal  
33 agencies for the furtherance and accomplishment of the purpose of the office.  
34

35 **E.** Coordinate with the Executive, Judicial Branches, Prosecutor and Election Board in the  
36 development of accounting, budget formulation, and financial-related policies.  
37

1 **F.** Be responsive to the requests of Tribal Council for specific information, providing  
2 management advisory services to the LTBB regarding finances, cash liquidity for current and  
3 future obligations, economic development, budgets and budget formulation processes, and  
4 compliance with financial documents and obligations.

5  
6 **G.** Serve as one of the principal advisors to Tribal Council regarding accounting, systems  
7 and policies.

8  
9 **H.** Exercise supervisory control and direction of all personnel within the office and maintain  
10 the highest standards of quality, ethics, independency and confidentiality. Review, modify and  
11 approve programs, reports and recommendations. Schedule and prioritize audits.

12  
13 **I.** Represent Tribal Council on workgroups that are formed to address financial related  
14 legislation.

15  
16 **J.** Represent the LTBB government within the areas of the responsibility and authority of  
17 the Office and as authorized by Tribal Council, in relations with all persons and organizations  
18 outside the LTBB, and in matters relating to cooperative activities with state or federal agencies.

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20 **K.** Provide, to the extent necessary, training programs and library resources for the  
21 development of a well-qualified professional staff. Maintain a continuing education program  
22 designed to qualify staff personnel to meet the government standards.

23  
24 **L.** Enter into agreements, as deemed necessary with LTBB, state or federal departments or  
25 offices for the sole purpose of accomplishing the objectives of the office, subject to review by  
26 and approval of Tribal Council.

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28 **M.** Delegate authority to appropriate staff when necessary.

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30 **N.** Report directly to Tribal Council or its designee on all operational issues and be  
31 responsible for the accomplishment of the purposes of the office.

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34 **SECTION IV. INTERNAL ORGANIZATION**

1     **A.**     The Department shall begin operations with currently employed LTBB staff as  
2 designated by Tribal Council.

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4     **B.**     All other personnel shall be hired and compensated pursuant to LTBB policies and  
5 procedures relating to qualifications, experience, Odawa preference, salaries, etc.

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8     **SECTION V.           SAVINGS CLAUSE**

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10           In the event that any phrase, provision, part, paragraph, subsection or section of this  
11 statute is found by a court of competent jurisdiction to violate the Constitution, laws or  
12 ordinances of the Little Traverse Bay Bands of Odawa Indians, such phrase, provision, part,  
13 paragraph, subsection or section shall be considered to stand alone and to be deleted from this  
14 statute, the entirety of the balance of the statute to remain in full and binding force and effect.

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17     **SECTION VI.         EFFECTIVE DATE**

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19           Effective upon signature of the Executive or shall be deemed enacted if not expressly  
20 vetoed by the Executive within thirty (30) days of submission. Tribal Council may, by an  
21 affirmative vote of seven (7) members of the Tribal Council, override a veto by the Executive.